

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.550 Filing of Returns for Retailers by Suppliers Under Certain Circumstances

TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.550 Filing of Returns for Retailers by Suppliers Under Certain Circumstances

For greater simplicity of administration, it shall be permissible for manufacturers, importers and wholesalers whose products are sold at retail in Illinois by numerous retailers, and who wish to do so, to assume the responsibility for accounting and paying to the Department all tax accruing under the Act with respect to such sales, if the retailers who are affected do not make written objection to the Department to this arrangement, and provided that such arrangement in any given case is acceptable to the Department.

(Source: Amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979)